Pl No 2761

1877 No 622.

B—11750

Section
File No
Serial No

The Deputy Accountant General of Cheyenne

The Secretary to the Chief Commr General Deptt

Dated 14 Augt
Despd
Recd 14 — 5-40 P.M.

Encls: 5

Re Submitting a revised (Budget) Estimate of receipts & Expenditure for 1877-78.

The Dy Accountant General's Estimates may be approved and a reply sent to India with reference to their telegram of 2nd Augt.

1878

These Estimates include in P.W.D. Budget at the full Estimates amt 25½ Lacs. It will be observed that Mr Ingram has embodied in his letter also the Estimates of 2 Augt No 2501 enclosed to Govt of

No. 2696.

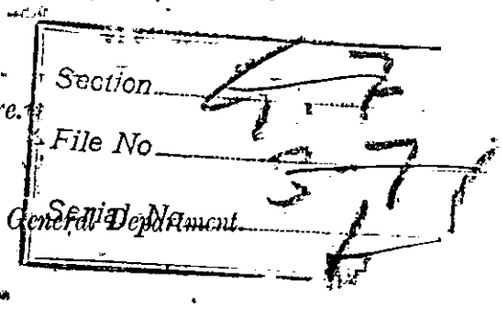
DY.-ACCTT. GENERAL'S OFFICE,
Bangalore, 14*th August* 1877.

From

The Deputy Accountant General in Mysore.

To

The Secretary to the Chief Commissioner, General Department.



SIR,

With reference to your endorsement, No. 1582—837 of the 8th instant, received 11th, I have the honor to submit a revised (budget) estimate of receipts and expenditure for the year 1877—8, under major heads, based on the calculations contained in the Assistant Secretary's memo enclosed by you, with such modifications as seemed called for, and which I will now explain.

2. As regards receipts, the memo shews that the land revenue demand of the year ending June next will be 55 lakhs, of which it is estimated that Rs. 34,37,000 may be realized within the financial year. Adding to this Rs. 14,11,000 already realized this year on account of arrears, I have entered the probable total of land revenue receipts in 1877—8 at Rs. 49,00,000. In like manner I have entered Rs. 2,00,000, as the total estimate under "Assessed Taxes," these being collected at the same periods as the land revenue. The Conservator of Forests has favored me with a demi-official letter estimating the forest receipts at Rs. 4,30,000. Abkari and sayer have been taken at the figures proposed by the Assistant Secretary, though somewhat less than the actual collections of the past year. The remaining heads of revenue under stamps, post office, court fees, &c., I have estimated at much the same figures as produced by the actual receipts of 1876—77.

The total revenue receipts of 1877—8, as now estimated amount to Rs.	...	76,60,000
Add the proceeds of the invested funds realized and to be realized during 1877—8	...	46,16,000
Total Estimated Assets, 1877—8	...	1,22,76,000

3. In the estimate of ordinary expenditure I have made such alterations as the experience of 1876—7 has suggested, and taking Public Works at the full amount of the budget (Rs. 25,15,000), we get an aggregate total of Rs. 1,20,39,000, exclusive of famine expenditure. The Assistant Secretary's memo estimates the actual famine expenditure from April to 28th July at about 12 lakhs. The treasury accounts, however, shew Rs. 14,21,000 and adding to this the estimated outlay (from August to December at 6 lakhs per month and from January to March at 3 lakhs per month, total Rs. 53,21,000), we arrive at an aggregate estimated expenditure of Rs. 1,73,60,000. This sum does not, however, provide for outlay on the railway embankment lately sanctioned, and it will be necessary to make such addition to the total expenditure as may be determined on by the Chief Commissioner, minus such reductions as may take place in Public Works expenditure.

4. Assuming that the total expenditure will not exceed 174 lakhs, and that the receipts will actually realize 76½ lakhs, the excess of expenditure in the year (1877—8) will be .. .. 97½ lakhs.
Towards this we will have received from the invested surplus (which will be exhausted early in October next.) 46½ do

Excess 51 do

5. The cash balance in all the treasuries on the 1st April 1877, exclusive of uncurrent coins, was 28¼ lakhs, 1st May 24½ lakhs, 1st June 19¾ lakhs, 1st July 18 lakhs, and 1st August 13½ lakhs; but intermediately it has been absolutely necessary to aid the cash balances by sales as per margin after the 1st of each of those months, from the invested funds. We shall need 4 or 5 lakhs before the end of August to pay the British subsidy and meet demands falling due early in September. Thus the minimum cash balance to be maintained up to December will not be less than 25 lakhs, and may reach 30 lakhs, as the expenditure will probably increase up to that period. It would not be safe under these circumstances to expect any aid from the cash balance of last April towards the excess expenditure of 51 lakhs estimated in the preceding para.

Cash Balances on—		Nominal value of Invested Funds sold after the 1st of each month.	Total.
1st April	28¼	3 lakhs	31
1st May	24½	3 do	27
1st June	19¾	7 do	26
1st July	18	8 do	26
1st August	13½	7 do	25
Required.		5 do	

6. In para 3 of my letter No. 2,501, dated 2nd instant, I recommended that the Government of India might be solicited to sanction a loan of which we should probably require 20 lakhs early in October, and 15 lakhs in November; adding that probably 10 lakhs would be needed in December. The present estimates for the whole financial year indicate that 5 or 6 lakhs more may be necessary up to 31st March next, making a total debt of 50 lakhs.

I have the honor to be

Sir,

Your most obedient Servant,

H. HUDSON,

Dy. Acctt. General in Mysore.

General No. 5066.
F. „ 59.

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, 20th August 1877.

To

The Secretary to the Government of India,
Foreign Department,
Governor General's Camp.

SIR,

In compliance with the instructions contained in your telegram of the 2nd instant, I am directed to submit herewith a revised budget estimate of receipts and expenditure for the year 1877—78, together with the statements noted in the margin.

1. Statement comparing the estimate of receipts for 1877—78 with the actuals for last year.
2. Do comparing the estimate of expenditure for do with do.
3. Statement shewing the sanctioned famine establishments.
4. Statement shewing the demand, collection and balance of revenue for 1876—77 made up to 30th June 1877.
5. Detailed statement of future requirements (see para 6.)

2. It will be seen that the receipts for the current year which were originally estimated at Rs. 1,08,94,000, have now been reduced to Rs. 76,60,000. Adding to this the sum of Rs. 46,16,000 being the sale proceeds of the invested funds according to the particulars given in detail in statement No. 1, the total estimated assets amount to Rs. 1,22,76,000.

3. In the estimate of ordinary expenditure, such alterations have been made as the experience of the past year has suggested, and, taking the Public Works Department expenditure at the full amount of the budget, *viz.* Rs. 25,15,000, an aggregate total is

obtained of Rs. 1,20,39,000, exclusive of famine expenditure. The famine expenditure from April to 28th July amounted, according to the Treasury accounts to Rs. 14,21,000, and adding to this the estimated outlay from August to December, at 6 lakhs per mensem, and from January to March, at 3 lakhs per mensem, will amount to Rs. 53,21,000 giving an aggregate estimated expenditure of Rs. 1,73,60,000. This estimate does not provide for the expenditure involved in the construction of the railway extension at Bangalore, lately sanctioned by the Government of India in the Public Works Department, but on on the other hand, the Chief Commissioner has directed a provisional reduction in the Public Works Department Budget to the extent of 3 lakhs of rupees: *viz.*, 1¾ lakhs under the Irrigation Branch and 1¼ lakhs under the Roads and Buildings' Branch, and that the expenditure to the above amount in respect of such works as seem to admit of postponement, be held in abeyance pending the receipt of definite orders on the subject from the Government of India.

4. Assuming therefore that the total expenditure will not exceed 174 lakhs and that the receipts will realize 76½ lakhs, the excess of expenditure in the year 1877—78 will be .. . . 97½ lakhs.
Towards this we will have received from the invested surplus fund, which will be exhausted early in October next .. .. 46½ lakhs.

The excess over receipts being thus....51 lakhs.

5. The cash balance in all the Treasuries amounted, on the 1st April 1877, to 28½ lakhs, and the following statement shews the cash balances on the 1st of each month subsequently, and the additions made thereto by sales from the invested surplus fund.

Cash balances on—		Nominal values of Mysore securities sold after 1st of each month.	Total.
1st April	28½	3 lakhs.	31
1st May	24½	3 „	27
1st June	19¾	7 „	26
1st July	18	8 „	26
1st August	13½	7 „	25
Required	... ...	5 „	

The minimum cash balance thus to be maintained up to December next will not be less than 25 lakhs and may reach 30 lakhs as the expenditure will probably increase up to that period. It would not thus be safe to expect any aid from the cash balance of last April towards the excess expenditure of 51 lakhs estimated in the preceding para.

6. Under the circumstances above detailed, it will be made apparent, I am to state, that in order to meet the requirements of this administration from October to March, recourse must be had to a loan of 50 lakhs, and the Chief Commissioner would solicit that this amount may be placed at the disposal of this administration to be drawn upon in successive months to the extent shewn below :—

In October 1877	20 lakhs.
„ November	15 „
„ December	10 „
„ January to March	5 „
Total....	50 „

The Chief Commissioner thinks that in consideration of the exceptional circumstances under which this application is made, His Excellency the Viceroy and Governor General in Council will be pleased to advance the loan on the same terms as the Imperial Government has been itself able to obtain money, or if this be impracticable, on the favorable terms, as regards interest, at which loans have been authorized to be made to Municipalities, &c.

7. Adverting to the estimate of expenditure in the Public Works Department referred to in para 3 above, I am desired to explain that although it will undoubtedly be necessary for the future to restrict it within greatly reduced limits, Mr. Saunders does not consider it advisable or even possible to do so at present, without aggravating the existing distress caused by high prices. Moreover, as the existing distress imperatively requires that employment should be given to *all* who may be able to work, it is, the Chief Commissioner considers, most important that the services of the highly trained and efficient members of the Department should be utilized to the fullest possible extent in supervising and carrying out relief works, and the present is not, therefore in his opinion, a fit opportunity for either effecting a reduction of establishments or curtailing the expenditure on works, although it may be necessary to do so, as soon as we tide over the present crisis, so as to keep up an equilibrium between the receipts and expenditure of the Province. The Chief Commissioner has, nevertheless, as already observed, directed that works aggregating 3 lakhs of rupees shall not be taken in hand without special orders before November next, by which time it may be practicable to judge more nearly what our receipts and expenditure will be.

I have, &c.,

(Signed) T. CLARKE,
Secretary.

Mysore. **A.**

Special Estimates of Receipts for 1877—78.

Budget Heads.	Actuals 1876—77.	Normal Budget Estimates, 1877—78.	Actuals, April to July 1877.	Estimated realization, August to March 1878.	Total Estimate, 1877—78.
Land Revenue	50,95,281	73,81,000	14,11,000	34,89,000	49,00,000
Forests	4,66,956	4,24,000	1,15,000	3,15,000	4,30,000
Excise on spirits and drugs (Abkari) ...	11,35,429	12,72,000	2,77,000	6,23,000	9,00,000
Assessed taxes	2,43,427	3,70,000	86,000	1,14,000	2,00,000
Sayer Customs	4,56,004	5,25,000	1,67,000	2,33,000	4,00,000
Salt	8,109	12,000	1,500	6,500	8,000
Stamps	5,06,402	5,51,000	1,54,000	3,46,000	5,00,000
Mint	5,000	...	...	...	...
Post Office	59,777	60,000	18,000	42,000	60,000
Law and Justice	1,21,342	1,16,000	35,500	84,500	1,20,000
Police	8,956	5,000	2,500	2,500	5,000
Military (Local Force)	1,983	3,000	50	950	1,000
Education	31,352	47,000	10,000	20,000	30,000
Interest	13,825	25,000	1,500	8,500	10,000
Miscellaneous	89,701	95,000	25,000	65,000	90,000
Public Works	7,134	3,000	1,700	4,300	6,000
Total.....	82,50,678	1,08,94,000	23,05,750	53,54,250	76,60,000
Receipts from surplus account.					
Net realized by sale of stock at 4 per cent of the nominal value of 26 lakhs... ...	25,17,000				
Debentures realized	2,00,000				
Interest on unsold papers realized and due ...	89,700				
Probable proceeds of 19,14,000 still remaining	18,10,000				46,16,700
					1,22,76,700

Mysore.

B.

Special Estimate of Expenditure 1877—78.

Budget Heads.	Actuals 1876—77.	(Normal) Budget Estimates 1877—78.	Revised Estimate 1877—78.	
Interest	...	...	... 40,000	
Allowances, refunds and drawback ...	42,921	18,000	*a.* 12,00,000	*a.* Saving in compensation to village officials.
Land Revenue	11,59,138	13,33,000	2,25,000	
Forests	2,26,698	2,53,000	53,000	
Excise on spirits and drugs	32,781	39,000	36,000	
Sayer Customs	35,862	38,000	1,000	
Salt	...	1,000	17,000	
Stamps	16,059	17,000	...	
Mint	8,006	...	1,69,000	
Post Office	1,59,584	1,61,000	11,57,000	
Administration (including Palace) ...	11,99,947	11,57,000	*b.* 1,80,000	*b.* Reduced on account of Topographical Survey.
Minor Departments including Topographical Survey	1,26,468	1,90,000	*c.* 12,50,000	*c.* Added 1½ lakhs for jail rations in excess of grant of 60,000.
Law and Justice	11,43,413	11,06,000	6,25,000	
Police	6,02,816	6,56,000	2,50,000	
Education	2,41,175	2,68,000	2,90,000	
Muzray	2,88,174	2,92,000	1,75,000	
Medical Services	1,75,500	1,70,000	85,000	
Stationery and Printing	85,536	72,000	25,63,000	
Allowances and Assignments, &c., ...	25,66,155	25,63,000	1,00,000	
Miscellaneous	87,650	1,08,000	1,27,000	
Imperial Assemblage	1,35,244	...	1,70,000	
Superannuation Pensions, &c., ...	1,64,705	1,50,000	8,40,000	
Military (Local Force)	8,33,626	8,77,000	14,85,000	
Public Works ... { Ordinary ..	14,85,000	14,85,000	10,30,000	
Public Works ... { Chargeable to surplus..	10,42,281			
Famine Relief.—Expenditure in 1876–77	6,08,135	...	...	
Total.....	1,24,66,874	1,09,54,000	1,20,39,000	
Actual Expenditure April 1877. 1,98,000				
May „ 3,73,000				
June „ 3,30,000				
July „ 5,20,000				
14,21,000				
Estimated, August to December at 6 lakhs ... 30,00,000				
January to March at 3 lakhs ... 9,00,000			53,21,000	
			1,73,60,000	

Memo of Probable Cost of Establishment, &c., in connection with the Famine Relief Kitchens in the Province.

No.	Description.	Estimated Monthly Charge.		
	Head-Quarters' Establishment.			
4	Temporary Clerks employed in the General Department	100	0	0
	Bangalore Town and Cantonment.			
6	Establishment employed in examining rice at 4 Rs. per diem	120	0	0
	Contingencies for do	11	0	0
1	Allowance to Superintendent of Government Kitchens, Mr. Pereira	100	0	0
1	Salary of Substitute do	250	0	0
7	Superintendents of Kitchens	140	0	0
	Other Establishments do	410	0	0
1	Substitute for Mr. Bride employed as Superintendent, Relief Kitchens ...	125	0	0
60	Police (extra)	379	0	0
	Clothing do	273	0	0
1	Hospital Assistant (Bengal)	20	0	0
	Famine batta to Head-quarter's Establishments	1,089	0	0
	Compensation to Barr and Savar Establishments	19,059	0	0
	Total.....	22,076	0	0
	Bangalore District.			
14	Superintendents of Kitchens	605	0	0
8	Substitutes do	58	0	0
2	Temporary Clerks employed at Nundydroog Division Commissioner's Office ...	60	0	0
	Famine batta	2,967	0	0
	Total.. ...	3,690	0	0
	Kolar District.			
7	Superintendents of Kitchens ... ... { Pay Rs. 145. Allowance Rs. 210.	355	0	0
	Substitutes not charged	35	0	0
	Contingencies for Hospital Assistant	13	0	0
	Famine batta	1,882	0	0
	Total.....	2,285	0	0
	Tumkúr District.			
4	Special Officers' Establishment	74	0	0
13	Superintendents of Kitchens	728	0	0
	Contingencies of Special Officers	40	0	0
	Temporary Clerks employed in Deputy Commissioner's office	50	0	0
	Substitutes not charged			
	Famine batta to Establishments drawing not more than 16 as above ...	1,733	0	0
	Total.....	2,625	0	0
	Shimoga District.			
1	Temporary Lascar for Major Blair	7	0	0
1	Allowance to Accountant of the Nagar Commissioner's office	10	0	0
	Famine batta (as above)	2,681	0	0
	Total.....	2,698	0	0
	Kadur District.			
	Contingencies	17	12	0
	Famine batta (as above)	1,301	0	0
	Total.....	1,318	12	0

8-7

Memo of Probable Cost of Establishment, &c., in connection with the Famine Relief Kitchens in the Province. (*Concluded.*)

No.	Description.	Estimated Monthly Charge.		
	Chitaldroog District.			
2	Special Officers' Establishment	53	0	0
	Contingent Allowance for Major Blair and Lieutenant Macintire	10	0	0
	Superintendent of Chelakere Kitchen	30	0	0
	Famine batta	1,923	0	0
	Total.....	2,016	0	0
	Mysore District.			
1	Clerk for compiling Returns	30	0	0
2	Superintendents of Mysore Kitchens	60	0	0
19	Elephant Khedda Establishment employed in Relief Work	140	0	0
	Famine batta	2,746	0	0
	Total.....	2,976	0	0
	Hassan District.			
7	Superintendents of Kitchens	210	0	0
	Substitutes not charged	45	0	0
	Famine batta	2,693	0	0
	Total.....	2,948	0	0
	Grand Total.....	42,635	0	0

Travelling Allowances.

No.	Description.	April.			May.			June.			Total.			Average for the ensuing nine months.			Estimated Amount for the year 1877—78.		
	Bangalore District.																		
	Deputy Commissioner ...	..	..	..	100	0	0	127	8	0	228	0	0	1,026	0	0	1,254	0	0
	Do Establishment ...	26	0	0	35	5	10	32	9	2	94	0	0	279	0	0	373	0	0
	Mr. Lacey ...	85	8	0	47	0	0	43	0	0	175	0	0	513	0	0	688	0	0
	Do Establishment ...	1	5	4	...	...	...	...	...	..	1	0	0	9	0	0	10	0	0
2	Assistant Commissioners ...	70	0	0	...	...	...	157	0	0	227	0	0	1,026	0	0	1,253	0	0
	Do Establishment ...	...	...	...	4	4	0	...	...	...	4	0	0	36	0	0	40	0	0
3	Munsiffs	167	8	0	83	8	0	60	8	0	311	0	0	1,495	0	0	1,806	0	0
1	Hospital Assistant ...	2	12	0	9	12	0	19	9	0	29	0	0	81	0	0	110	0	0
4	Superintendents, Relief Kitchens ...	...	...	...	...	..	...	30	0	0	50	0	0	270	0	0	300	0	0
1	Apothecary Mr. Sausman ...	40	0	0	37	0	0	...	...	...	77	0	0	346	0	0	423	0	0
1	Special Officer ...	...	...	...	...	...	...	...	...	...	...	...	...	4,176	0	0	4,176	0	0
	Total...	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	10,433	0	0
	Kolar District.																		
1	Assistant Commissioner ...	...	...	...	52	0	0	33	8	0	86	0	0	387	0	0	473	0	0
	Do Establishment ...	...	...	...	27	11	10	..	..	...	28	0	0	252	0	0	280	0	0
1	Munsiff	...	...	...	6	0	0	...	...	...	6	0	0	54	0	0	60	0	0
2	Hospital Assistants ...	...	..	...	19	4	0	22	0	0	41	0	0	189	0	0	230	0	0
	Total...	..	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1,043	0	0

Travelling Allowances.—(*Concluded.*)

No.	Description.	April.	May.	June.	Total.	Average for the ensuing nine months.	Estimated Amount for the year 1877—78.
	Tumkúr District.						
1	Deputy Commissioner ...	266 0 0	270 0 0	82 8 0	565 0 0	1,692 0 0	2,257 0 0
	Do Establishment ...	19 12 9	... ...	.. ..	20 0 0	180 0 0	200 0 0
	Assistant Commissioners ...	105 0 0	... ...	... ...	105 0 0	945 0 0	1,050 0 0
2	Munsiffs ...	123 0 0	120 0 0	99 0 0	339 0 0	1,017 0 0	1,356 0 0
	Do Establishment ...	... ...	8 4 5	2 11 2	11 0 0	45 0 0	56 0 0
4	Special Officers ...	328 0 0	340 0 0	372 0 0	1,040 0 0	6,804 0 0	7,844 0 0
	Do Establishment ...	16 9 2	... ...	... .	17 0 0	153 0 0	170 0 0
4	Measurers, &c. ...	... .	... ...	67 14 8	68 0 0	612 0 0	680 0 0
1	Hospital Assistant ...	... ...	... ...	11 2 0	11 0 0	99 0 0	110 0 0
	Total...	... ...	... ...	... ...	... .	... ...	13,723 0 0
	Shimoga District.						
	Assistant Commissioners ...	130 0 0	65 0 0	82 0 0	277 0 0	828 0 0	1,105 0 0
	Do Establishment ...	... ...	... .	10 13 9	11 0 0	99 0 0	110 0 0
	Captain Blair ...	240 0 0	32 0 0	... ...	272 0 0	1,224 0 0	1,496 0 0
	Do Establishment ...	9 4 10	1 0 10	... .	10 0 0	90 0 0	100 0 0
	Munsiff	... ...	45 0 0	... ...	45 0 0	405 0 0	450 0 0
	Total...	.. ..	.. ..	... ...	... ...	... ...	3,261 0 0
	Kadur District.						
	Deputy Commissioner ...	... ...	... ...	61 0 0	61 0 0	549 0 0	610 0 0
	Do Establishment ...	... ...	... ...	45 12 0	46 0 0	414 0 0	460 0 0
2	Munsiffs ...	66 0 0	80 0 0	... ...	146 0 0	657 0 0	803 0 0
	Do Establishment ...	6 15 10	5 5 1	... ...	12 0 0	54 0 0	66 0 0
	Total...	... .	... ...	... ...	... ...	... ...	1,939 0 0
	Chitaldroog District.						
	Deputy Commissioner ...	31 0 0	40 0 0	... .	71 0 0	315 0 0	386 0 0
	Do Establishment ...	1 10 5	0 6 0	... ...	2 0 0	19 0 0	21 0 0
3	Munsiffs ...	153 0 0	153 0 0	21 0 0	327 0 0	981 0 0	1,308 0 0
	Do Establishment ...	14 10 0	20 7 11	2 3 0	37 0 0	108 0 0	145 0 0
2	Special Officers ...	150 0 0	182 0 0	203 0 0	535 0 0	3,097 0 0	3,632 0 0
	Total...	... ...	... ...	... ...	... ...	... ...	5,492 0 0
	Mysore District.						
	Assistant Commissioner ...	... ...	... ...	... .	... ...	... ...	... ...
	Do Establishment ..	63 0 0	54 0 0	37 0 0	154 0 0	450 0 0	604 0 0
5	Munsiffs ...	231 0 0	146 0 0	107 4 0	484 0 0	1,450 0 0	1,934 0 0
	Do Establishment ...	80 0 0	62 0 0	38 0 0	180 0 0	540 0 0	720 0 0
3	Special Officers ...	... 0 0	... ...	178 0 0	178 0 0	4,200 0 0	4,378 0 0
	Hospital Assistant ...	15 0 0	24 0 0	... .	39 0 0	171 0 0	210 0 0
	Total...	... .	... ...	... ...	... ...	... ...	7,846 0 0
	Hassan District.						
	Deputy Commissioner ...	... .	45 0 0	.. ..	45 0 0	405 0 0	450 0 0
	Assistant Commissioners ...	15 0 0	26 0 0	... ...	41 0 0	180 0 0	221 0 0
	Munsiffs' Establishment ...	... ...	... ...	3 0 0	3 0 0	27 0 0	30 0 0
	Apothecary ...	... ...	... ...	18 0 0	18 0 0	162 0 0	180 0 0
	Total...	... ...	... ...	.. ..	... ...	... ...	881 0 0
	Travelling Allowances for 1877—78 ... Grand Total...	... ...	... ...	.. ..	... ...	... ...	44,607 0 0

BANGALORE,
16*th August* 1877.

H. HUDSON,
Dy. Acct. Genl. in Mysore.

12

To Bangalore. *From Simla.*

Accounts. Finance.

D. 31 H. 14

Send as soon as possible a review of the Mysore finance shewing the average surplus in the past, excluding extraordinary items such as the Palace debts, the deficit due to the postponement of the land tax instalments and the construction of Public Works extraordinary. I want to know how soon loan of fifty lakhs could be repaid and with how much interest.

(True copy.)

T. B. CLARKE,
Chief Assistant.

No. 3099.

DEPUTY ACCOUNTANT GENERAL'S OFFICE,
BANGALORE, *4th September* 1877.

From

The Deputy Accountant General in Mysore.

To

The Secretary to the Government of India, Financial Dept.,

SIMLA.

SIR,

In reply to your cipher telegram received last Saturday the 1st instant, calling for a review of the finances of Mysore shewing the average annual surplus for past years, in order to estimate when the proposed loan could be repaid and with how much interest.—I beg to submit two statements of the receipts and expenditure for the six years, 1871—2 to 1876—7, the totals of which are as follows:—

1 Total Receipts.			2 Deduct due to earlier collection of Land Revenue.	3 Normal Receipts.	4 Civil Expenditure excluding Special Charges.	5 Public Works Ordinary.	6 Total Ordinary Civil and Public Works.	7 Surplus on Normal Receipts and Ordinary Charges.
1871—72	...	106,11,000		106,11,000	87,63,000	13,77,000	101,40,000	4,71,000
1872—73	...	108,83,000		108,83,000	86,53,000	14,23,000	100,76,000	8,07,000
1873—74	...	109,53,000		109,53,000	88,31,000	14,82,000	103,13,000	6,40,000
1874—75	...	119,33,000	10,00,000	109,33,000	87,28,000	15,00,000	102,28,000	7,05,000
1875—76	...	110,54,000	43,000	110,11,000	89,74,000	15,00,000	104,74,000	5,37,000
						Total Surplus of 5 years, 1871—72 to 1875—76.....		31,60,000
						Average Annual Surplus.....		6,32,000

			Add realized April to July 1877 on account of past year.	Total Receipts for 1876— 7.	Civil Ordinary.	Public Works Ordinary.	Total Ordinary Civil and P. W.	Deficit on Ordinary Receipts and Ordinary Charges.
1876—77	...	82,50,000	14,97,000	97,47,000	91,96,000	14,85,000	1,06,81,000	9,34,000
Public Works Expenditure in excess of 15 lakhs defrayable from Surplus.....							1874—75	1,35,000
							1875—76	6,97,000
							1876—77	10,78,000
Famine Expenditure.....							1876—77	6,08,135

Statement shewing the Demand, Collection and Balance

Districts.	Demand.									Collections up to 31st March.										Collections made from 1st April to 30th June 1877.									
	Outstanding balance at the close of 1875-76.				Demand for 1876—77.			Total Demand.			On account of out-standing balance of 1875—76.				On account of demand of 1876—77.			Total.			On account of out-standing balance of 1875—76.				On account of demand of 1876—77.			Total.		
Bangalore ...	60,933	3	1		7,11,714	4	8	7,72,647	7	9	57,557	14	0		3,67,091	7	9	4,24,649	5	9	..	...	...		1,81,048	2	2	1,81,048	2	2
Kolar ...	3,91,772	11	4		5,56,844	12	3	9,48,617	7	7	3,85,978	15	7		2,25,017	6	11	6,10,994	6	6	...	...	...		1,47,360	7	2	1,47,360	7	2
Túmkúr ...	3,52,863	7	10		8,83,758	7	10	12,36,621	15	8	5,42,738	12	7		2,53,204	4	3	5,95,943	0	10	20	0	0		78,401	12	10	78,421	12	10
Mysore ...	90,636	1	5		9,85,670	5	4	10,76,306	6	9	87,632	14	5		7,19,050	12	4	8,06,683	10	9	197	5	4		1,75,023	8	2	1,75,220	13	6
Hassan ...	1,02,403	10	7		10,35,190	3	9	11,37,593	14	4	99,949	9	4		5,23,291	12	1	6,23,241	5	5	...	...	..		1,90,299	5	7	1,90,299	5	7
Shimoga ...	2,07,343	4	3		11,58,797	1	2	13,66,140	5	5	1,96,688	6	9		9,36,940	6	7	11,33,628	13	4	429	0	5		1,43,983	4	6	1,44,412	4	11
Kadur ...	22,884	2	10		5,29,966	11	1	5,52,850	13	11	21,177	2	4		4,03,884	1	0	4,25,061	3	4	20	8	8		66,223	4	6	66,243	13	2
Chitaldroog ...	2,59,046	15	1		5,63,733	0	9	8,22,779	15	10	2,49,596	5	3		2,25,482	15	6	4,75,079	4	9	2,299	4	11		1,44,352	4	4	1,46,651	9	3
Total...	14,87,883	8	5		64,25,674	14	10	79,13,558	7	3	14,41,318	0	3		36,53,963	2	5	50,95,281	2	8	2,966	3	4		11,26,692	1	3	11,29,658	4	7

Abstract Statement shewing the Decrease of Land the pre-

No.	Districts.	Last year, 1875—76.	De-
1	Bangalore...	9,34,191	
2	Kolar	9,68,503	
3	Túmkúr	9,27,249	
4	Mysore	9,73,007	
5	Hassan	10,48,674	
6	Shimoga	11,83,351	
7	Kadur	6,00,085	
8	Chitaldroog	7,43,165	
	Total.	73,78,225	

under the head Land Revenue for the year 1876—77.

Total collections up to 30th June 1877.	Balance outstanding on 30th June 1877.			Deduct Remission.			Net Outstanding Balance.		
	On account of 1875—76.	On account of 1876—77.	Total.	On account of 1875—76.	On account of 1876—77.	Total.	On account of 1875—76.	On account of 1876—77.	Total
6,05,697 7 11	8,375 5 1	1,63,574 10 9	1,66,949 15 10	965 4 0	... ...	965 4 0	2,410 1 1	1,63,574 10 9	1,65,984 11 10
7,58,354 13 8	5,795 11 9	1,84,466 14 2	1,90,262 9 11	2,238 0 3	... ...	5,238 0 3	557 11 6	1,84,466 14 2	1,85,024 9 8
6,74,364 13 8	10,104 11 3	5,52,152 6 9	5,62,257 2 0	8,443 10 9	... ...	8,443 10 9	1,661 0 6	5,52,152 6 9	5,53,813 7 3
9,81,804 8 3	2,805 13 8	91,596 0 10	94,401 14 6	528 7 6	6 8 6	535 0 0	2,277 6 2	91,589 8 4	93,866 14 6
8,13,540 11 0	2,454 1 3	3,21,599 2 1	3,24,053 3 4	365 3 10	1,574 8 5	1,939 12 3	2,088 13 5	3,20,024 9 8	3,22,113 7 1
12,78,041 2 3	10,225 13 1	77,873 6 1	88,099 3 2	651 10 0	.. ..	651 10 0	9,574 3 1	77,873 6 1	87,447 9 2
4,91,305 0 6	1,686 7 10	59,859 5 6	61,545 13 4	498 8 5	... ...	498 8 5	1,187 15 5	59,859 5 6	61,047 4 11
6,21,730 14 0	7,151 4 11	1,93,897 12 11	2,01,049 1 10	143 1 0	... ...	143 1 0	7,008 3 11	1,93,897 12 11	2,00,906 0 10
62,24,939 7 3	43,599 4 10	16,45,019 11 1	16,88,618 15 11	16,833 13 9	*1,581 0 11	18,414 14 8	26,765 7 1	16,43,438 10 2	16,70,204 1 3

*To this must be added Rs. 9,52,551—0—0 remitted during jamabandi settlement, and which amount has been excluded from the demand from 1876—77.

Revenue in 1876—77 *as compared with that of vious year* :—

mand.		
Current year, 1876—77.	Increase.	Decrease.
7,11,714	...	2,22,477
5,56,845	...	4,11,658
8,83,758	...	43,491
9,65,670	12,663	...
10,35,190	...	13,484
11,58,797	..	24,554
5,29,967	...	70,118
5,63,733	...	1,79,432
64,25,674	12,663	9,65,214

Deduct Increase.....12,663

Net Decrease 9,52,551

2. Setting aside the figures of 1876—77, during which the famine reduced the normal receipts and enhanced the expenditure, it will be seen that the average surplus of the preceding 5 years was 6¼ lakhs, excluding abnormal land revenue collections in the years 1874—75 and 1875—76, which accrued in consequence of the period of demands having been curtailed so as to terminate in the month of March instead of June. I have also excluded two large exceptional items of civil expenditure which are not likely to recur, namely, the cost of the Maha Raja's visit to Bombay to meet the Prince of Wales and of the preparations for His Royal Highness' reception. The Public Works expenditure in excess of the normal grant of 15 lakhs, which was incurred out of surplus, has also been omitted in calculating the surplus for the 5 years named.

3. But there is little reason to hope for so large a surplus as 6¼ lakhs even when we again attain the income of 110 lakhs realized in 1875—76, as the ordinary expenditure of the administration has since grown from 104¾ lakhs to 107 lakhs, including 15 only for Public Works (see margin). Thus, to secure a surplus of even three lakhs, the Public Works expenditure must either be reduced to 15 lakhs, or any excess specially provided for irrespective of the ordinary income of the State. The Chief Commissioner has already recommended the reduction or entire cessation of the Topographical Survey, the estimated annual cost of which at its full strength was Rs. 1,60,000, and there may be room for the curtailment of expenditure in other departments, but on this subject the views of the Local Administration will be necessary.

Total of revised estimate for 1877—78 submitted with my letter to Secretary to the Chief Commissioner, dated 14th August 1877, exclusive of famine charges		1,20,39,000
Deduct extra Public Works	10,30,000	
Additional Jail expenditure	1,50,000	
Delhi Assemblage charges ...	1,27,000	13,07,000
Net Ordinary ...		1,07,32,000

4. At the utmost, I apprehend that a year after the cessation of the famine and its more immediate effects on the agriculture of the country, it may be possible to secure a surplus of 4 lakhs, wherewith to meet the interest of the proposed loan and gradually liquidate the capital. The amount now estimated to meet requirements to March 1878 is about 50 lakhs, irrespective of expenditure on the railway embankment lately authorized, and also any large outlay which may be determined on by His Excellency the Viceroy for relief purposes. I may add that on these considerations, and owing to uncertainty of agricultural prospects and revenue collections up to June next, it may be necessary for the Chief Commissioner to solicit a further loan, later in the year.

I have, &c.,

H. HUDSON,
Dy. Acctt. General in Mysore.

Mysore Actual Receipts, 1871—72 to 1876—77.

Heads of Receipts.	1871—72.	1872—73.	1873—74.	1874—75.	1875—76.	1876—77.	
Land revenue	73,25,282	73,11,031	72,36,925	82,89,593	74,06,447	50,95,281	In addition, 14,11,000 collected from April to July 1877, on account of arrears of 1876—77.
Forest	4,07,111	4,15,424	4,97,060	3,83,124	4,56,271	4,66,956	
Excise Spirits and Drugs (Abkari) ...	10,68,754	10,80,826	11,50,171	11,44,448	12,30,416	11,35,429	
Assessed Taxes	3,42,772	3,88,008	3,82,595	4,03,226	3,63,403	2,43,427	In addition, 86,000 as above.
Sayer Customs	7,23,155	8,85,824	8,67,938	7,83,212	6,00,967	4,56,004	
Salt	14,844	13,437	15,047	16,366	17,077	8,109	
Stamps	4,08,638	4,65,261	4,95,749	5,23,629	5,53,741	5,06,401	
Mint	15,525	8,196	...	3,567	16,168	5,000	
Post Office	44,368	44,875	46,667	49,758	54,296	59,778	
Law and Justice.	1,23,164	1,36,126	1,23,679	1,15,874	1,27,527	1,21,342	
Police	5,792	1,267	1,251	2,249	4,313	8,956	
Education	24,383	28,131	27,686	27,926	34,485	31,353	Village school cess excluded being now a local fund.
Interest	729	1,227	1,240	20,008	24,019	13,825	
Miscellaneous	88,396	92,169	90,839	1,24,055	1,04,716	89,725	
Military	3,062	339	293	3,352	348	1,983	
Total Civil.....	1,05,95,975	1,08,72,141	1,09,37,140	1,19,00,387	1,09,94,194	82,43,569	
Public Works	15,267	11,077	16,128	33,496	60,000	7,134	
Total Receipts.....	1,06,11,242	1,08,83,218	1,09,53,268	1,19,33,883	1,10,54,195	82,50,703	

Mysore Actual Disbursements, 1871—72 to 1876—77.

Heads of Disbursements.	1871—72.	1872—73.	1873—74.	1874—75.	1875—76.	1876—77.	Remarks.
Interest on Service Funds	1,198	1,440	2,428	96	1,240	...	
Refunds and Drawbacks	26,782	40,000	19,938	23,819	24,257	42,921	
Land Revenue	10,81,203	10,92,319	11,38,179	11,50,732	11,74,317	11,59,139	
Forest	1,59,104	1,86,082	2,36,612	2,36,676	2,34,930	2,26,698	
Excise on Spirits and Drugs (Abkari)	20,060	19,695	19,636	19,812	32,644	32,781	
Assessed Taxes	30	...	...	...	..	...	
Customs (Sayer)	38,253	39,210	40,118	41,648	38,948	35,862	
Salt	...	...	...	212	213	...	
Stamps	12,518	17,231	7,116	7,985	13,205	16,059	
Mint	49,475	25,625	...	...	26,782	8,006	
Post Office	1,55,754	1,51,346	1,52,804	1,52,791	1,59,888	1,59,584	
Administration—Public Departments	3,03,325	2,91,590	2,92,426	2,81,367	2,82,829	3,01,357	
Palace Charges	8,63,234	8,53,829	8,36,440	8,11,992	8,80,674	8,98,590	Palace charges 1875—76 include 48,000 on account of Maha Raja's visit to Bombay.
Minor Departments	15,479	17,716	38,238	24,729	68,965	1,26,468	
Law and Justice	9,84,836	9,82,736	10,07,121	10,61,297	10,69,024	11,43,413	
Police	4,84,100	4,44,794	4,13,152	4,15,019	5,70,490	6,02,816	
Education	2,02,403	1,91,396	1,82,846	2,06,010	2,45,144	2,41,175	Education.—Village School charges excluded with school cess per contra being shewn as a local fund under "Public Debt."
Muzrayi or Religious Charitable Institutions	2,91,244	2,82,510	2,83,466	2,93,265	2,85,650	2,88,174	
Medical	1,35,058	1,30,266	1,34,879	1,45,275	1,49,520	1,75,500	
Stationery and Printing	67,569	33,374	61,852	87,807	81,474	85,536	
Allowances and Assignments under Treaties and Engagements (including Subsidy and Quit-rent of Seringapatam, 25 lakhs.)	25,69,341	25,66,666	25,68,559	25,66,262	25,63,556	25,66,156	
Superannuation and Compassionate Allowance and Gratuities.	1,26,358	1,14,584	1,83,339	2,30,897	1,79,455	1,64,701	
Miscellaneous	79,400	84,084	84,242	1,01,268	2,03,408	2,22,894	Miscellaneous 1875—76 includes 1,22,000 on account of His Royal Highness the Prince of Wales' reception.—1876—77 includes 1,35,000 Delhi Assemblage.
Military Local Force	10,96,641	10,86,530	11,26,583	8,69,849	8,59,914	8,33,626	
Total Civil.....	87,63,395	86,53,033	88,31,004	87,28,838	91,44,527	93,31,459	
Famine Relief	...	...	...	...	...	6,08,135	
Public Works, Ordinary	13,77,482	14,23,783	14,82,556	15,00,000	15,00,000	14,85,000	These items amounting to Rs. 25,63,555 exceed my statement of 14th August by Rs. 36,274, a supplemental adjustment.
Extraordinary.....	...	...	...	1,35,224	6,97,408	10,78,555	
Total Disbursements.....	1,01,40,877	1,00,76,816	1,03,13,560	1,03,64,062	1,13,41,935	1,25,03,149	

BANGALORE,
4th September 1877.

H. HUDSON,
Dy. Accll. Genl in Mysore.